



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
ELKHORN, WI 53121

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SAMUAL WEST of _____
(Person responsible for accounts)

_____, ELKHORN LIGHT & WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/15/1998
(Signature of person responsible for accounts)	(Date)

CITY TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY**Utility Address:** 9 S. BROAD ST.

ELKHORN, WI 53121

When was utility organized? 12/31/1898**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SAMUEL H WEST**Title:** FINANCE DIRECTOR**Office Address:**

9 S. BROAD ST.

P.O. BOX 920

ELKHORN, WI 53121

Telephone: (414) 741 - 5141**Fax Number:** (414) 723 - 2910**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: ARTHUR C TILLMAN CPA**Title:****Office Address:** DEIGNAN & ASSOCIATES, S.C.

326 CENTER ST

LAKE GENEVA, WI 53147

Telephone: (414) 248 - 6281**Fax Number:** (414) 248 - 6088**E-mail Address:** deignan@genevaonline.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DEIGNAN & ASSOCIATES, S.C.**Title:****Office Address:** DEIGNAN & ASSOCIATES, S.C.

326 CENTER ST

LAKE GENEVA, WI 53147

Telephone: (414) 248 - 6281**Fax Number:** (414) 248 - 6088**E-mail Address:** deignan@genevaonline.com**Date of most recent audit report:** 4/15/1997**Period covered by most recent audit:** YEAR ENDING 12/31/96

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: MICHAEL LANGE, TERRY WETER

Names of members of utility commission/committee:

LESLIE AMIDON, CHAIRMAN

KENNETH MEINEL

CHARLES VAN DYKE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: STRATEGIC MANAGEMENT INC.

1443 GRIGNON ST.

GREEN BAY, WI 54301

Contact Person: GAY RON**Title:****Telephone:** (414) 432 - 8828**Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1995**Provide a brief description of the nature of Contract Operations being provided:**

ELECTRICAL ENGINEERING CONSULTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,235,003	5,878,337	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,835,923	4,394,131	2
Depreciation Expense (403)	522,665	459,815	3
Amortization Expense (404-407)	7,630	5,087	4
Taxes (408)	393,645	372,555	5
Total Operating Expenses	5,759,863	5,231,588	
Net Operating Income	475,140	646,749	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	475,140	646,749	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	17,761	13,501	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	2,000		9
Interest and Dividend Income (419)	256,340	203,329	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	276,101	216,830	
Total Income	751,241	863,579	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	751,241	863,579	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	306,839	296,662	14
Amortization of Debt Discount and Expense (428)	13,670	9,463	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	50	650	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	320,559	306,775	
Net Income	430,682	556,804	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,420,907	5,849,202	20
Balance Transferred from Income (433)	430,682	556,804	21
Miscellaneous Credits to Surplus (434)	0	63,824	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	64,444	48,923	25
Total Unappropriated Earned Surplus End of Year (216)	6,787,145	6,420,907	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
From cable company to have antenna on water tower	2,000	4
Total (Acct. 418):	2,000	
Interest and Dividend Income (419):		
Interest on Cash & Special Funds	256,340	5
Total (Acct. 419):	256,340	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Wages, etc.	64,444	12
Total (Acct. 439)--Debit:	64,444	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		21,220			21,220	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials		3,459			3,459	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	3,459	0	0	3,459	
Net income (or loss)	0	17,761	0	0	17,761	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,125,312	5,109,691	0	0	6,235,003	1
Less: interdepartmental sales	0	76,950	0		76,950	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(1,217)	(6,839)			(8,056)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,126,529	5,039,580	0	0	6,166,109	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,333,722		1,333,722	1
Electric operating expenses	246,239		246,239	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	54,402		54,402	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	42		42	19
Total Payroll	1,634,405	0	1,634,405	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	18,898,897	18,347,266	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,435,788	5,103,571	2
Net Utility Plant	13,463,109	13,243,695	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	4,435,265	4,210,648	7
Total Other Property and Investments	4,435,265	4,210,648	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	713,364	1,128,879	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	589,734	525,553	11
Other Accounts Receivable (143)	53,432	107,060	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,896	15,837	14
Materials and Supplies (150)	314,549	211,487	15
Prepayments (165)	16,870	18,574	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,701,845	2,007,390	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	134,793	148,464	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	53,536	68,254	20
Total Deferred Debits	188,329	216,718	
Total Assets and Other Debits	19,788,548	19,678,451	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,882,782	1,817,703	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	6,787,145	6,420,907	23
Total Proprietary Capital	8,669,927	8,238,610	
LONG-TERM DEBT			
Bonds (221)	5,415,000	5,600,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	129,052	159,059	26
Total Long-Term Debt	5,544,052	5,759,059	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	382,771	382,771	27
Accounts Payable (232)	343,639	553,962	28
Payables to Municipality (233)	704,440	618,470	29
Customer Deposits (235)	1,195	675	30
Taxes Accrued (236)	326,135	309,230	31
Interest Accrued (237)	77,642	104,226	32
Other Current and Accrued Liabilities (238)	32,004	46,438	33
Total Current and Accrued Liabilities	1,867,826	2,015,772	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,706,743	3,665,010	41
Total Liabilities and Other Credits	19,788,548	19,678,451	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,039,185	0	0	8,853,998	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				5,714	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,039,185	0	0	8,859,712	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,218,367	0	0	3,217,421	10
Total Accumulated Provision	2,218,367	0	0	3,217,421	
Net Utility Plant	7,820,818	0	0	5,642,291	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,095,677	3,007,895			5,103,572	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	207,359	315,306			522,665	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,511				6,511	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	300	1,128			1,428	10
Other credits (specify):						11
					0	12
Total credits	214,170	316,434	0	0	530,604	13
Debits during year						14
Book cost of plant retired	91,480	191,039			282,519	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	91,480	191,039	0	0	282,519	19
Balance End of Year	2,218,367	3,133,290	0	0	5,351,657	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	8,056	2
Collection of accounts previously written off: Utility Customers	15,298	3
Collection of accounts previously written off: Others		4
Total Additions	23,354	
Deductions:		
Accounts written off during the year: Utility Customers	23,354	5
Accounts written off during the year: Others		6
Total accounts written off	23,354	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other		312,939			312,939	209,877	2
Total Electric Utility					312,939	209,877	

Account	Total End of Year	Amount Prior Year	
Electric utility total	312,939	209,877	1
Water utility	1,610	1,610	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	314,549	211,487	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1979 BOND ANTICIPATION NOTE	1,684	0	18,923	1
1979 BOND DEFEASANCE PREMIUM PENALTY	2,115	0	23,767	2
1987 BOND ISSUE	972	0	1,171	3
1991 BOND D ISSUE	1,077	0	5,595	4
1994 BOND A ISSUE	1,909	0	20,819	5
1996 BOND	5,913	0	64,518	6
Total			134,793	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,817,703	1
Changes during year (explain):		
Mains	65,079	2
Balance end of year	1,882,782	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1987 D SERIES	04/01/1979	04/01/2016	8.00%	155,000	1
1991 SERIES D	06/01/1987	04/01/2000	6.00%	720,000	2
1994 REVENUE BONDS A	08/01/1994	04/01/2015	6.00%	1,760,000	3
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.00%	2,780,000	4
Total Bonds (Account 221):				5,415,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
accrued sick & vacation pay	00/00/0000	00/00/0000	0.00%	129,052	1
Total for Account 224				129,052	
Notes Payable (231)					
note for water tower/ walworth county	00/00/0000	12/01/2014	0.00%	382,771	2
Total for Account 231				382,771	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	309,230	1
Accruals:		
Charged water department expense	188,614	2
Charged electric department expense	205,030	3
Charged sewer department expense	2,010	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	395,654	
Taxes paid during year:		
County, state and local taxes	309,230	6
Social Security taxes	36,532	7
PSC Remainder Assessment	7,766	8
Other (explain):		
gross receipts tax	25,221	9
Total payments and other debits	378,749	
Balance end of year	326,135	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1987 SERIES D	3,875	12,936	13,791	3,020	1
1991 SERIES D	12,192	47,248	47,755	11,685	2
1994 SERIES	26,662	105,257	105,721	26,198	3
1996 REVENUE	61,376	138,711	163,519	36,568	4
Subtotal	104,105	304,152	330,786	77,471	
Advances from Municipality (223)					
NONE				0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Equipment lease		2,687	2,687	0	6
Subtotal	0	2,687	2,687	0	
Notes Payable (231)					
Customer Deposits	121	50		171	7
Subtotal	121	50	0	171	
Total	104,226	306,889	333,473	77,642	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,895,746	769,264				3,665,010	1
Add credits during year:							
For Services	0					0	2
For Mains	23,250					23,250	3
Other (specify):							
Lines and Poles		18,483				18,483	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,918,996	787,747	0	0	0	3,706,743	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Tax Savings	304,379	3
Insurance Savings	110,000	4
Contingency Savings	1,288,480	5
Bond Depreciation Fund	150,000	6
Bond Redemption Fund - All	1,810,271	7
Bond Reserve Fund - All	772,135	8
Total (Acct. 125):	4,435,265	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	106,805	10
Electric	393,870	11
Sewer (Regulated)	85,434	12
Other (specify):		
Special Assessments Receivable	3,625	13
Total (Acct. 142):	589,734	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	30,243	15
Other (specify):		
Recycling	23,189	16
Total (Acct. 143):	53,432	
Receivables from Municipality (145):		
Delinquent Utility Bills on Tax Roll	13,896	17
Total (Acct. 145):	13,896	
Prepayments (165):		
Insurance	3,630	18
License Fee Assessment	13,240	19
Total (Acct. 165):	16,870	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Water Mains Special Assessment	19,926	21
Conservation Debits	33,610	22
Total (Acct. 183):	53,536	
Payables to Municipality (233):		
Sewer Billings Due to City	45,325	23
Due to/from Water/Electric	659,115	24
Total (Acct. 233):	704,440	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,961,170	8,607,375	0	0	18,568,545	1
Materials and Supplies	1,610	261,408	0	0	263,018	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,157,022	3,112,658	0	0	5,269,680	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,907,371	778,505	0	0	3,685,876	6
Other (specify):					0	7
Average Net Rate Base	4,898,387	4,977,620	0	0	9,876,007	
Net Operating Income	105,070	370,070	0	0	475,140	8
Net Operating Income as a percent of						
Average Net Rate Base	2.14%	7.43%	N/A	N/A	4.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,850,242	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,604,026	3
Other (Specify):		4
Total Average Proprietary Capital	8,454,268	
Net Income		
Net Income	430,682	5
Percent Return on Proprietary Capital	5.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Lakeland Hospital, County-owned for years, was sold to a private concern at the end of 1996; this caused sales to the hospital to be classified as commercial rather than as public authority for 1997 and later years.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Accounts payable: truck purchased in 12/96, paid for in 1/97 \$110,277

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

OTHER LONG-TERM DEBT CONSISTS OF ACCRUED VACATION AND SICK PAY DUE TO UTILITY EMPLOYEES, FOR WHICH INTEREST DOES NOT ACCRUE

NOTE PAYABLE TO WALWORTH COUNTY IS FOR THE NEW WATER TOWER PUT UP TO SERVICE WALWORTH COUNTY FACILITIES PUT UP IN 1994 - AGREEMENT WAS FOR WALWORTH COUNTY TO PAY FOR THE FACILITIES NOW, WITH THE ELKHORN WATER UTILITY REPAYING THE COUNTY FOR THIS EXPENSE WHEN THE CITY EXPANDS TO THE POINT THAT THE NEW TOWER WOULD HAVE HAD TO BE PUT UP ANYWAY OR BY THE YEAR 2014; THIS AGREEMENT WAS ENTERED INTO AT ZERO INTEREST BECAUSE THE AGREEMENT BENEFITS BOTH PARTIES.

Identification and Ownership (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,106,196	1
Total Sales of Water	1,106,196	
Other Operating Revenues		
Forfeited Discounts (470)	4,439	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,677	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,116	
Total Operating Revenues	1,125,312	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,569	8
Pumping Expenses (620-625)	93,050	9
Water Treatment Expenses (630-635)	154,321	10
Transmission and Distribution Expenses (640-655)	218,758	11
Customer Accounts Expenses (901-904)	20,649	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	130,333	14
Total Operation and Maintenance Expenses	619,680	
Other Operating Expenses		
Depreciation Expense (403)	207,359	15
Amortization Expense (404-407)	4,588	16
Taxes (408)	188,615	17
Total Other Operating Expenses	400,562	
Total Operating Expenses	1,020,242	
NET OPERATING INCOME	105,070	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,095	118,244	433,293	4
Commercial	345	79,630	222,777	5
Industrial	26	28,321	65,359	6
Total Metered Sales to General Customers (461)	2,466	226,195	721,429	
Private Fire Protection Service (462)	31		33,768	7
Public Fire Protection Service (463)	2,506		262,663	8
Other Sales to Public Authorities (464)	46	38,051	88,336	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,049	264,246	1,106,196	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	262,663	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	262,663	
Forfeited Discounts (470):		
Customer late payment charges	4,439	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,439	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,758	10
Other (specify):		
Collection fees	8,919	11
Total Other Water Revenues (474)	14,677	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	64	3
Maintenance of Water Source Plant (605)	2,505	4
Total Source of Supply Expenses	2,569	
PUMPING EXPENSES		
Operation Labor (620)	12,353	5
Fuel for Power Production (621)	60,638	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	372	8
Maintenance of Pumping Plant (625)	19,687	9
Total Pumping Expenses	93,050	
WATER TREATMENT EXPENSES		
Operation Labor (630)	23,524	10
Chemicals (631)	33,438	11
Operation Supplies and Expenses (632)	43,157	12
Maintenance of Water Treatment Plant (635)	54,202	13
Total Water Treatment Expenses	154,321	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	7,541	14
Operation Supplies and Expenses (641)	15,927	15
Maintenance of Distribution Reservoirs and Standpipes (650)	163,070	16
Maintenance of Mains (651)	20,723	17
Maintenance of Services (652)	5,100	18
Maintenance of Meters (653)	3,713	19
Maintenance of Hydrants (654)	2,649	20
Maintenance of Other Plant (655)	35	21
Total Transmission and Distribution Expenses	218,758	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,341	22
Accounting and Collecting Labor (902)	11,801	23
Supplies and Expenses (903)	3,724	24
Uncollectible Accounts (904)	(1,217)	25
Total Customer Accounts Expenses	20,649	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,704	27
Office Supplies and Expenses (921)	2,279	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	22,908	30
Property Insurance (924)	2,620	31
Injuries and Damages (925)	14,201	32
Employee Pensions and Benefits (926)	55,256	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	241	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	4,124	37
Total Administrative and General Expenses	130,333	
Total Operation and Maintenance Expenses	619,680	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		179,039	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/1 meter balance*mill rate*assessment ratio*1/2	2,010	2
Net property tax equivalent		177,029	
Social Security		10,188	3
PSC Remainder Assessment		1,398	4
Other (specify): NONE			5
Total tax expense		188,615	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227860				3
County tax rate	mills		5.330336				4
Local tax rate	mills		8.601750				5
School tax rate	mills		11.893832				6
Voc. school tax rate	mills		1.783755				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.837533				10
Less: state credit	mills		2.069026				11
Net tax rate	mills		25.768507				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.601750				14
Combined School Tax Rate	mills		13.677587				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.279337				17
Total Tax Rate	mills		27.837533				18
Ratio of Local and School Tax to Total	dec.		0.800334				19
Total tax net of state credit	mills		25.768507				20
Net Local and School Tax Rate	mills		20.623424				21
Utility Plant, Jan. 1	\$	9,883,158	9,883,158				22
Materials & Supplies	\$	1,610	1,610				23
Subtotal	\$	9,884,768	9,884,768				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,884,768	9,884,768				26
Assessment Ratio	dec.		0.878255				27
Assessed Value	\$	8,681,347	8,681,347				28
Net Local & School Rate	mills		20.623424				29
Tax Equiv. Computed for Current Year	\$	179,039	179,039				30
Tax Equivalent per 1994 PSC Report	\$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	179,039					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	603,279	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	22,836		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	142,711		20
Total Pumping Plant	421,740	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	1,273,190	28,911	22
Water Treatment Equipment (332)	1,008,631	4,115	23
Total Water Treatment Plant	2,281,821	33,026	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,974	4
Structures and Improvements (311)			2,824	5
Collecting and Impounding Reservoirs (312)			1,400	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			521,732	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			75,349	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	603,279	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,836	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,193	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			142,711	20
Total Pumping Plant	0	0	421,740	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	11,000		1,291,101	22
Water Treatment Equipment (332)	2,000		1,010,746	23
Total Water Treatment Plant	13,000	0	2,301,847	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,509	24
Structures and Improvements (341)			4,318	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	948,711		26
Transmission and Distribution Mains (343)	4,311,473	165,515	27
Fire Mains (344)			28
Services (345)	488,002	7,516	29
Meters (346)	221,997	12,655	30
Hydrants (348)	401,069	27,637	31
Other Transmission and Distribution Plant (349)	4,597		32
Total Transmission and Distribution Plant	6,386,676	213,323	
GENERAL PLANT			
Land and Land Rights (389)	315		33
Structures and Improvements (390)	13,825		34
Office Furniture and Equipment (391)	44,512		35
Computer Equipment (391.1)	25,083		36
Transportation Equipment (392)	44,569		37
Stores Equipment (393)	1,462		38
Tools, Shop and Garage Equipment (394)	8,911		39
Laboratory Equipment (395)	8,548	1,161	40
Power Operated Equipment (396)			41
Communication Equipment (397)	42,049		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	365		44
Other Tangible Property (399)			45
Total General Plant	189,639	1,161	
Total utility plant in service directly assignable	9,883,155	247,510	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,883,155	247,510	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	60,000		888,711	26
Transmission and Distribution Mains (343)	13,000		4,463,988	27
Fire Mains (344)			0	28
Services (345)	700		494,818	29
Meters (346)	3,680		230,972	30
Hydrants (348)	1,100		427,606	31
Other Transmission and Distribution Plant (349)			4,597	32
Total Transmission and Distribution Plant	78,480	0	6,521,519	
GENERAL PLANT				
Land and Land Rights (389)			315	33
Structures and Improvements (390)			13,825	34
Office Furniture and Equipment (391)			44,512	35
Computer Equipment (391.1)			25,083	36
Transportation Equipment (392)			44,569	37
Stores Equipment (393)			1,462	38
Tools, Shop and Garage Equipment (394)			8,911	39
Laboratory Equipment (395)			9,709	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			42,049	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			365	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	190,800	
Total utility plant in service directly assignable	91,480	0	10,039,185	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	91,480	0	10,039,185	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,960	27,960	1
February			26,440	26,440	2
March			24,870	24,870	3
April			26,870	26,870	4
May			27,960	27,960	5
June			32,570	32,570	6
July			31,090	31,090	7
August			35,630	35,630	8
September			32,870	32,870	9
October			31,140	31,140	10
November			39,220	39,220	11
December			16,480	16,480	12
Total for year	0	0	353,100	353,100	
Less: Measured or estimated water used in main flushing and water treatment during year				12,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				341,100	16
Less: Water sold				264,246	17
Losses and unaccounted for				76,854	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,320	21
Date of maximum: 7/24/1997					22
Cause of maximum:					23
hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year				811	24
Date of minimum: 2/22/1997					25
Total KWH used for pumping for the year				1,064,416	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	1
REAR LOT OF SLD WH, CENTRALIA	#5	1,500	12	5	Yes	2
SUNSET PARK	#6	1,500	16	10	Yes	3
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	SIMMONS	B & J	5
Year Installed	1993	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or Standby Engine Mfr	EXODYNE	WESTINGHOUSE	B & J	10
Year Installed	1993	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1971	1980	1994	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	122	134	140	10
Total capacity in gallons	200,000	500,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.4000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	28,351		801		27,550
P	D	4.000	109				109
A	D	6.000	195				195
M	D	6.000	51,311		270		51,041
P	D	6.000	795	270			1,065
M	D	8.000	24,760				24,760
M	S	8.000	3,197				3,197
P	D	8.000	24,724	1,869			26,593
M	D	10.000	9,378				9,378
M	S	10.000	2,375				2,375
M	T	10.000	1,900				1,900
P	D	10.000	10,727				10,727
M	D	12.000	1,642				1,642
M	S	12.000	832				832
P	D	12.000	58,463	965			59,428
M	D	16.000	535				535
Total Within Municipality			219,294	3,104	1,071	0	221,327
M	T	4.000	846				846
P	D	4.000	45				45
M	D	6.000	4,540				4,540
M	T	6.000	1,019				1,019
M	D	8.000	2,355				2,355
P	D	8.000	2,505				2,505
P	D	12.000	10,894				10,894
P	T	12.000	2,591				2,591
Total Outside of Municipality			24,795	0	0	0	24,795
Total Utility			244,089	3,104	1,071	0	246,122

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	314				314		1
M	0.750	867				867		2
L	0.750	20				20		3
M	1.000	579	7	7		579		4
P	1.000	2				2		5
M	1.250	22				22		6
P	1.500	1				1		7
M	1.500	55				55		8
M	1.750	2				2		9
P	2.000	2				2		10
M	2.000	56	1			57		11
P	4.000	1				1		12
M	4.000	13				13		13
M	6.000	9				9		14
M	8.000	2				2		15
P	8.000	6				6		16
Total Utility		1,951	8	7	0	1,952	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,355	95	124		2,326	118	1
0.750	44	3	3		44	5	2
1.000	80	5	7		78	7	3
1.250	3			(1)	2		4
1.500	52	2	2	(4)	48	3	5
2.000	30	7	2	(1)	34	5	6
3.000	9			(2)	7		7
4.000	5				5		8
6.000	2				2		9
Total:	2,580	112	138	(8)	2,546	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,070	222		13		21	2,326	1
0.750	9	25	2	4		4	44	2
1.000	2	56	8	6		6	78	3
1.250				1		1	2	4
1.500	1	32	6	6		3	48	5
2.000	1	9	9	9		6	34	6
3.000		5	2	0			7	7
4.000		2		3			5	8
6.000				2			2	9
Total:	2,083	351	27	44	0	41	2,546	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	38				38	1
Within Municipality	356	10	4		362	2
Total Fire Hydrants	394	10	4	0	400	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	120
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Customers and gallons revised per Doug Sorge on 10/25/99 ele

Water Utility Plant in Service (Page W-08)

A/C 331 - Replaced roof on water plant

A/C 342 - Demolished old water tower not in use

Reservoirs, Standpipes & Water Treatment (Page W-14)

A elevated steel water tank erected in 1935 was retired in 1997. The cost of demolition was included as maintenance of reservoirs.

Water Mains (Page W-15)

Mains added were financed as follows.

Donated by contractors	801'	8" plastic
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Paid for by the water utility	965'	12" plastic
1068'	8" plastic	

\$90,844

Paid for by the water utility and special assessed to benefitted customer

270'	6" PVC
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Water Services (Page W-16)

Services were financed as follows.

7 1" copper services were donated by the developer

1 2" copper service was paid for by the water utility

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,051,994	1
Total Sales of Electricity	5,051,994	
Other Operating Revenues		
Forfeited Discounts (450)	12,955	2
Miscellaneous Service Revenues (451)	11,794	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	88	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	32,860	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	57,697	
Total Operating Revenues	5,109,691	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	3,542,441	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	279,225	11
Customer Accounts Expenses (901-904)	56,960	12
Sales Expenses (910)	24,302	13
Administrative and General Expenses (920-935)	313,315	14
Total Operation and Maintenance Expenses	4,216,243	
Other Expenses		
Depreciation Expense (403)	315,306	15
Amortization Expense (404-407)	3,042	16
Taxes (408)	205,030	17
Total Other Expenses	523,378	
Total Operating Expenses	4,739,621	
NET OPERATING INCOME	370,070	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
FORFEITED DISCOUNTS	12,955	1
Total Forfeited Discounts (450)	12,955	
Miscellaneous Service Revenues (451):		
ACCOUNT CHARGES	11,794	2
Total Miscellaneous Service Revenues (451)	11,794	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTRACT RENTAL FROM TELEPHONE & CABLE CO.	88	4
Total Rent from Electric Property (454)	88	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
CUSTOMER INSTALLATION PROFIT & MISC.	32,860	6
Total Other Electric Revenues (456)	32,860	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,542,441	15
Other Expenses (546)		16
Total Other Power Supply Expenses	3,542,441	
Total Power Production Expenses	3,542,441	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	521	20
Line and Station Labor (561)	2,362	21
Line and Station Supplies and Expenses (562)	3,642	22
Street Lighting and Signal System Expenses (565)	86	23
Meter Expenses (566)	4,130	24
Customer Installations Expenses (567)	337	25
Miscellaneous Distribution Expenses (569)	16,404	26
Maintenance of Structures and Equipment (571)	28,225	27
Maintenance of Lines (572)	158,449	28
Maintenance of Line Transformers (573)	45,849	29
Maintenance of Street Lighting and Signal Systems (574)	11,726	30
Maintenance of Meters (575)	6,940	31
Maintenance of Miscellaneous Distribution Plant (576)	554	32
Total Distribution Expenses	<u>279,225</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,883	33
Accounting and Collecting Labor (902)	36,258	34
Supplies and Expenses (903)	11,658	35
Uncollectible Accounts (904)	(6,839)	36
Total Customer Accounts Expenses	<u>56,960</u>	
SALES EXPENSES		
Sales Expenses (910)	24,302	37
Total Sales Expenses	<u>24,302</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	72,720	38
Office Supplies and Expenses (921)	5,429	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	90,594	41
Property Insurance (924)	2,436	42
Injuries and Damages (925)	18,368	43
Employee Pensions and Benefits (926)	112,611	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	6,060	46
Transportation Expenses (933)		47
Maintenance of General Plant (935)	5,097	48
Total Administrative and General Expenses	313,315	
Total Operation and Maintenance Expenses	4,216,243	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		147,096	1
Social Security		26,345	2
Wisconsin Gross Receipts Tax		25,221	3
PSC Remainder Assessment		6,368	4
Other (specify): NONE			5
Total tax expense		205,030	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227860				3
County tax rate	mills		5.330336				4
Local tax rate	mills		8.601750				5
School tax rate	mills		11.893832				6
Voc. school tax rate	mills		1.783755				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.837533				10
Less: state credit	mills		2.069026				11
Net tax rate	mills		25.768507				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.601750				14
Combined School Tax Rate	mills		13.677587				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.279337				17
Total Tax Rate	mills		27.837533				18
Ratio of Local and School Tax to Total	dec.		0.800334				19
Total tax net of state credit	mills		25.768507				20
Net Local and School Tax Rate	mills		20.623424				21
Utility Plant, Jan. 1	\$	8,360,754	8,360,754				22
Materials & Supplies	\$	209,877	209,877				23
Subtotal	\$	8,570,631	8,570,631				24
Less: Plant Outside Limits	\$	449,459	449,459				25
Taxable Assets	\$	8,121,172	8,121,172				26
Assessment Ratio	dec.		0.878255				27
Assessed Value	\$	7,132,460	7,132,460				28
Net Local & School Rate	mills		20.623424				29
Tax Equiv. Computed for Current Year	\$	147,096	147,096				30
Tax Equivalent per 1994 PSC Report	\$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	147,096					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,664,609		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	534,921	69,539	38
Overhead Conductors and Devices (365)	1,268,659	101,576	39
Underground Conduit (366)	2,499	1,481	40
Underground Conductors and Devices (367)	1,614,666	63,469	41
Line Transformers (368)	1,413,334	344,920	42
Services (369)	356,315	15,905	43
Meters (370)	336,292	16,543	44
Installations on Customers' Premises (371)	72,888		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	274,483	15,807	47
Total Distribution Plant	7,599,418	629,240	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	47,487		49
Office Furniture and Equipment (391)	103,245		50
Computer Equipment (391.1)	8,255		51
Transportation Equipment (392)	210,985	7,904	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	38,962	7,201	54
Laboratory Equipment (395)	28,834	1,940	55
Power Operated Equipment (396)	261,388	38,000	56
Communication Equipment (397)	32,615		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,719 34
Structures and Improvements (361)			59,033 35
Station Equipment (362)			1,664,609 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,043		598,417 38
Overhead Conductors and Devices (365)	4,368		1,365,867 39
Underground Conduit (366)			3,980 40
Underground Conductors and Devices (367)			1,678,135 41
Line Transformers (368)	164,338		1,593,916 42
Services (369)			372,220 43
Meters (370)	12,484		340,351 44
Installations on Customers' Premises (371)			72,888 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			290,290 47
Total Distribution Plant	187,233	0	8,041,425
GENERAL PLANT			
Land and Land Rights (389)			2,185 48
Structures and Improvements (390)			47,487 49
Office Furniture and Equipment (391)			103,245 50
Computer Equipment (391.1)			8,255 51
Transportation Equipment (392)			218,889 52
Stores Equipment (393)			5,189 53
Tools, Shop and Garage Equipment (394)	3,806		42,357 54
Laboratory Equipment (395)			30,774 55
Power Operated Equipment (396)			299,388 56
Communication Equipment (397)			32,615 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	22,189		58
Other Tangible Property (399)			59
Total General Plant	761,334	55,045	
Total utility plant in service directly assignable	8,360,752	684,285	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 8,360,752	 684,285	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			22,189 58
Other Tangible Property (399)			0 59
Total General Plant	3,806	0	812,573
Total utility plant in service directly assignable	191,039	0	8,853,998
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	191,039	0	8,853,998

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		38.50
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)	4.60	8.76
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		1.35
7.2/12.5 kV (12kV)		8.29
14.4/24.9 kV (25kV)		7.75
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

1
2
3
4
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13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	10	11
Nonfarm	49	12
Total	59	13
Total customers on rural lines at end of year	59	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	16,500	Wednesday	01/29/1997	11:00	7,623	1
February	02	16,300	Monday	02/24/1997	11:00	7,996	2
March	03	16,500	Thursday	03/06/1997	11:00	7,124	3
April	04	16,100	Tuesday	04/08/1997	12:00	7,668	4
May	05	16,000	Thursday	05/08/1997	02:00	7,267	5
June	06	22,500	Tuesday	06/24/1997	02:00	7,535	6
July	07	22,100	Wednesday	07/16/1997	02:00	7,918	7
August	08	21,300	Wednesday	08/27/1997	03:00	9,271	8
September	09	19,800	Tuesday	09/16/1997	03:00	9,053	9
October	10	19,200	Tuesday	10/07/1997	02:00	7,737	10
November	11	16,300	Wednesday	11/19/1997	12:00	8,333	11
December	12	16,700	Monday	12/08/1997	12:00	7,116	12
Total		219,300				94,641	

System Name ELKHORN

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WIS POWER & LIGHT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases			8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		0	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		94,028	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		94,028	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses			27
Total Energy Losses		0	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		0.0000%	29
Total Disposition of Energy		94,028	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
	RG1	3	14	1
City	RG1	2,772	18,914	2
Rural	RG1	28	326	3
Total Sales for Residential Sales		2,803	19,254	
Commercial & Industrial				
City	CG1	555	21,623	4
Rural	CG1	12	181	5
City - Large Power	CP 1/2	32	35,440	6
Rural - Large Power	CP 1/2	3	14,580	7
Interdepartmental	MS2	1	2,235	8
Total Sales for Commercial & Industrial		603	74,059	
Public Street & Highway Lighting				
City Security	MS1	83	252	9
City Street Lights	MS1	16	417	10
Rural Security Lights	MS1	1	5	11
Rural Street Lights	MS1	1	41	12
Total Sales for Public Street & Highway Lighting		101	715	
Sales for Resale				
NONE				13
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,507	94,028	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		844	(2)	842	1
		1,048,303	(142)	1,048,161	2
		17,610	(166)	17,444	3
0	0	1,066,757	(310)	1,066,447	
		1,248,732	(2,715)	1,246,017	4
		11,499	(176)	11,323	5
		1,942,541	(6,690)	1,935,851	6
		655,215	(3,310)	651,905	7
		78,682	(1,732)	76,950	8
0	0	3,936,669	(14,623)	3,922,046	
		19,016	(230)	18,786	9
		41,730	(312)	41,418	10
		374	(4)	370	11
		2,962	(35)	2,927	12
0	0	64,082	(581)	63,501	
				0	13
0	0	0	0	0	
0	0	5,067,508	(15,514)	5,051,994	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	W P & L		1
Point of Delivery	SO. LINCLON		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138 KV		4
Point of Metering	ELKHORN		5
Total of 12 Monthly Maximum Demands -- kW	102,240		6
Average load factor	136.9863%		7
Total Cost of Purchased Power	3,560,175		8
Average cost per kWh	0.0348		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	4,517	4,353	12
February	3,930	3,774	13
March	4,074	4,191	14
April	4,189	3,702	15
May	3,842	3,704	16
June	4,690	4,454	17
July	5,131	4,719	18
August	4,623	4,276	19
September	4,474	4,641	20
October	4,592	3,991	21
November	3,591	3,580	22
December	4,367	4,835	23
Total kWh (000)	52,020	50,220	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)

NONE

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,553	1,038	103,108	1
Acquired during year	113	134	10,459	2
Total	3,666	1,172	113,567	3
Retired during year	75	56	3,554	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	3,591	1,116	110,013	6
Number end of year accounted for as follows:				7
In customers' use	3,383	832	26,350	8
In utility's use		10	65,976	9
Inactive transformers on system		1	150	10
Locked meters on customers' premises				11
In stock	208	273	17,537	12
Total end of year	3,591	1,116	110,013	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	47	34,610	1
Mercury Vapor	250	5	5,260	2
Mercury Vapor	400	22	36,982	3
Sodium Vapor	100	128	53,930	4
Sodium Vapor	150	29	18,270	5
Sodium Vapor	250	170	179,161	6
Sodium Vapor	400	70	111,883	7
Total		471	440,096	
Ornamental				
Mercury Vapor	400	4	6,724	8
Mercury Vapor	750	7	29,400	9
Total		11	36,124	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

POWER OPERATED EQUIPMENT (396) INCREASED BY 38,000 DUE TO ADDITION OF A TRENCHER

LINE TRANSFORMERS (368) INCREASED BY 344,920 DUE TO ADDITIONS IN CONTEMPLATION OF A VOLTAGE CONVERSION FROM 4.16KV TO 24.9KV

POLES, TOWERS AND FIXTURES (364) INCREASED BY 69,539 DUE TO ADDITIONS IN CONTEMPLATION OF A VOLTAGE CONVERSION FROM 4.16KV TO 24.9KV

OVERHEAD CONDUCTORS AND DEVICES (365) INCREASED BY 101,576 DUE TO ADDITIONS IN CONTEMPLATION OF A VOLTAGE CONVERSION FROM 4.16KV TO 24.9KV

LINE TRANSFORMERS (368) DECREASED BY 164,338 DUE TO RETIREMENTS IN CONTEMPLATION OF A VOLTAGE CONVERSION FROM 4.16KV TO 24.9KV

UNDERGROUND CONDUCTORS AND DEVICES (367) INCREASED BY 63,469 DUE TO SIGNIFICANT EXTENSIONS IN INDUSTRIAL AREAS

STREET LIGHTING AND SIGNAL SYSTEMS (373) INCREASED BY 15,807 DUE TO GROWTH IN RESIDENTIAL AND INDUSTRIAL AREAS

SERVICES (369) INCREASED BY 15,905 DUE TO SERVICE TO SEVERAL LARGE INDUSTRIAL AND APARTMENT BUILDINGS

METERS (370) ADDITIONS OF 16,543 AND RETIREMENTS OF 12,484 IS DUE TO CONVERSION FROM GEAR TYPE METERS TO ELECTRONIC READ
